

**February 24, 2026,
Township Board
Special Meeting**

Consent

Minutes

PENINSULA TOWNSHIP

13235 Center Road, Traverse City
MI 49686

www.peninsulatownship.com

Township Board Meeting
February 10, 2026, 7:00 p.m.
Township Hall
Minutes

1. **Call to Order** by Sanders at 7:00 p.m.

2. **Pledge**

3. **Roll Call**

Present: Sanders, Clark, Alexander, Sanger, Chown

Absent excused: Milliken, Wunsch

4. **Governmental Updates:**

Sanders addressed the incident at Old Mission Peninsula School on Monday, February 9, thanking emergency services for their response. Commended school leadership and students for their excellent performance of emergency drills.

TJ Andrews, County Commissioner, District Seven: the county is looking at projects receiving tax benefits for housing projects in Grand Traverse County. Going to request county concurrent review. With this policy shift, undertaking a study on projects with already abated taxes to assess their efficacy. This should lead to more informed policy making with respect to tax abatements.

Starting a planning department at the county. Haven't had one for almost a decade. Approved in the budget last year. Goal is to ensure and systematize coordination and collaboration with the decision makers, the communities, the townships, and the villages in the city with infrastructure across any internal projects at the county level.

Regarding the homelessness task force, the county supported interim funding for Safe Harbor last year. Resulted in a consensus recommendation for a consolidated shelter on Keystone next to the existing Goodwill. Recommendation is going through a validation process with an external consultant to make sure it's a viable project.

Tomorrow, will hear an update on the opioid settlement funds distribution. Standing up an advisory committee with representation from key organizations. Health department will undertake a gap analysis and form a spending strategy for those dollars for the next 20 years.

Dominant theme for 2026 is the justice facility. Initiated a community input process with a professional facilitator. Open to public input. An operational audit of the departments that are part of the justice system, is budgeted for this year.

5. **Conflict of Interest:** none

6. **Consent Agenda:**

A. Invoices

B. Reports

1. Fire Department
 2. Peninsula Community Library
 3. Treasurer's Office
 4. Grand Traverse Sheriff's Office Citation, Accident, and Arrest Statistics
- C. Minutes from January 20, 2026, Township Board Special Meeting and January 27, 2026, Township Board Regular Meeting
- D. Bayshore Marathon Now Officially USATF Sanctioned
- E. Grand Traverse County Health Department Approval of Green Section Expansion at Peninsula Township Cemetery
- F. Correspondence
1. George Weber
 2. Jim Raphael
 3. Sally Erickson

Fred Swaffer requested that the treasurer's office report be moved to business.

Chown moved to approve the consent agenda as amended with a second by Sanger.

Roll call vote: yes – Clark, Alexander, Sanger, Chown, Sanders

Passed unan

7. Approve Agenda

Sanders clarified the numbering of items in the business agenda.

Sanger moved to approve the agenda as amended with a second by Chown.

Motion passed by consensus

8. Brief Citizen Comments (for agenda items only): none

9. Business:

1. Peninsula Township Fire Department Annual Awards (Chief Gilstorff)

Fire Chief Fred Gilstorff addressed the emergency response to Old Mission Peninsula School on February 9, praising the efficiency of the school's trained response.

Awards presented:

Luke Miller for leadership of on-call members.

Paul Lipke for dedication to department and most overtime shift pickups.

Drew Demski as new member with positive engagement with the department and willingness to train younger members.

Joe Cleminson for leadership in hazmat training and as a member of the regional hazmat team.

Emery Kiley for completing fire fighter I and II and EMT training.

Grant Blackmer for knowledge and skill and willingness to respond when off duty.

Joe Sicoli for CPR and paramedic instructor certification.

Brittin Short for experienced paramedic mentoring and dedication to skill improvement.

Kyle Johnson for leadership in paramedic training.

Lieutenant Kyle Sarber for role as shift commander, training officer, and water rescue instructor.

Lieutenant Kalep Adams for leadership in improving apparatus management.

Griffin Dunn for five years of service.

Vandermay Firefighter of the Year Award to Cobey Taylor for leadership in community safety programs and as the president of the Northwest Michigan Peer Support group.

2. Seven Hills SUP, Amendment No. 4, with Action Expected (Sanders and Sanger)

Sanger reviewed amendment updates. Six specific requests were made by business owners:

1. Remove specific occupancy limit for building and outdoor events.
2. Remove the condition that the business be responsible for no parking on Seven Hills Road.
3. Update the conditions related to noise to reference the new noise ordinance.
4. Adjust the condition requiring Seven Hills to pay for a future traffic study.
5. Remove the provision that all outdoor uses cease at 10 p.m. seven days a week.
6. Allow mobile kitchen and bars, commonly referred to as food trucks.

The PC [planning commission] has reviewed and its final recommendation approves the first four conditions. The business will comply with all applicable regulatory agencies for indoor and outdoor capacity. Number 5 has been approved with the limited requirement that amplified sound outside must conclude at 10 p.m. seven days a week. The request for mobile kitchens and bars has not been approved. A public hearing was held with no public comment.

Sanger moved to adopt Special Use Permit 35, Amendment 4 with a second by Clark.

Roll call vote: yes – Alexander, Sander, Chown, Sanders, Clark **Passed unan**

3. Interviews for Openings on PDR Selection Committee

Sanders: terms for Dennis Arouca, Rebecca Couch, and Susan Tarczon are expiring. All are seeking reappointment. Three additional applicants have applied.

Board interviewed Fred Woodruff and John Dolton in person. The other applicant was not present.

Sanders moved to appoint Susan Tarczon with a second by Chown.

Roll call vote: yes – Sanger, Chown, Sanders, Clark, Alexander **Passed unan**

Sanders moved to appoint John Dolton with a second by Alexander.

Roll call vote: yes – Chown, Sanders, Clark, Alexander, Sanger **Passed unan**

Chown moved to appoint Rebecca Couch with a second by Sanger.

Clark: I don't know Rebecca; we didn't get a letter; she didn't show up. I appreciate the service that she's given. Fred was here; he answered our questions.

Roll call vote: yes – Sanders, Alexander, Sanger, Chown No – Clark **Passed by majority**

4. PDR Enforcement Legal Expenses from January 1, 2023 – February 2, 2026 (Sanders)

Sanders explained that PDR legal expenses as requested by the public are in the meeting packet for clarity and transparency.

5. Resolution 2026-02-10 #1, to Adopt the Uniform Sewer Use Ordinance of 1994 As Amended 2026 (Sanders)

Noah Karberg, Director of Public Works: introduced proposed ordinance updates to ensure the township ordinance is in compliance with county ordinances. A public hearing will be scheduled.

6. Discussion on Potential Requests for Proposal (RFPs) for Township Services of Record (Sanders)

Sanders requested board approval to send out RFPs to ensure competitive pricing for township services.

Chown moved that the supervisor put together RFPs to go out to bid for township services with a second by Sanger. **Passed by consensus**

7. Discussion of Treasurers Report

Fred Swaffer declined to ask a specific question and requested public comment be held before closed session.

8. Enter Closed Session under MCL 15.268(1)(e) to Consult with the Township Attorneys regarding Litigation and Settlement Strategy in *McFall v Peninsula Township*, Case No. 25-37813-CZ, and, under MCL 15.268(d), to Consider the Purchase or Lease of Real Property up to the Time and Option to Purchase or Lease that Real Property Is Obtained

Sanders moved to enter closed session under MCL 15.268(1)(e) to consult with the township attorneys regarding litigation and settlement strategy in *McFall v Peninsula Township*, Case No. 25-37813-CZ, with a second by Clark.

Roll call vote: yes - Sanger, Chown, Sanders, Clark, Alexander **Passed unan**

Sanders moved to enter closed session under MCL 15.268(d) to consider the purchase or lease of real property up to the time and option to purchase or lease that real property is obtained with a second by Clark.

Roll call vote: yes – Alexander, Clark, Sanders, Chown, Sanger **Passed unan**

Chown moved to come out of closed session with a second by Alexander.

Roll call vote: yes – Clark, Alexander, Sanger, Chown, Sanders **Passed unan**

Sanders moved to accept the terms of settlement in the lawsuit recently filed against the township by Roger McFall and Kelly McFall as presented to the township board by the township attorneys to resolve the pending McFall case, number 25-37813-CZ, and further authorize the township supervisor to work with the township attorneys to take any necessary steps to effectuate the settlement with a second by Chown.

Roll call vote: yes – Alexander, Sanger, Chown, Sanders, Clark **Passed unan**

Chown moved to authorize the supervisor to update our purchase agreement for the purchase of real property for the construction of fire station one with a second by Alexander.

Roll call vote: yes – Sanger, Chown, Sanders, Alexander No – Clark **Motion passed by majority**

10. Citizen Comments: (held before closed session)

Eric Dreier, 12434 Peninsula Drive: thank you for your dedication, the time you've spent. There have been some tough weeks, tough years. But I want to point out, as a citizen, the achievements I look at. Some of you have been long-standing board members, and new board members have also helped support. I've been here for 40 years. I look at what the [chief] of the fire department has done, what a wonderful achievement that's been. A transformation. Our town board has had the wherewithal to work with the sheriff's department to hire our deputies. Both of those roles were tested and passed brilliantly just on Monday. Thanks for that. The other achievements I would note would be the parks. For years, our parks were almost in a moratorium. There wasn't much going on. There have been some very nice developments at Bowers Harbor Park and Haserot Beach. Look at the lighthouse. Years ago, it was practically falling in. It's been a wonderful success. You folks have been a part of that. I want to compliment you for establishing the agriculture committee. I've not been to the meetings, but I read the minutes carefully. It looks like they are making good progress that I hope ends up in multiple wins. With all these pressures, I've seen you folks conduct yourselves as dignified public representatives under difficult situations. I don't know how many people in our township have followed this, but [you do all this] for six tenths of a mill, among the lowest millage rates for township operations in the greater Grand Traverse County area. The only one I could find that was measurably lower was Union Township, which is a population, I think, of 300 people. You have accomplished a lot without a great deal of money, with a lot of adversity. I think as a member of the public it's important to recognize that. So, my thanks.

Fred Swaffer, 1045 Grey Road: [passed out printed emails to board] I'm here addressing the two letters I dropped off yesterday at the clerk's office and then emailed all of you. Some of you were copied on the three-page document, and you were all copied on a two-page document. I could go through them line by line but let me go through the short one and maybe that will be three minutes. "Dear Supervisor Sanders, Clerk Chown, Treasurer Clark, Trustees Alexander, Milliken,

Sanger, and Wunsch. We're submitting this letter for inclusion in the materials for the township board meeting on February 10, 2026. Separately, we've delivered a technical request to the township officers." That's a letter you have in your hand. "Attached is a letter seeking a written plan addressing, one, tax roll treatment after the board of review adjourns in March. Two, fiscal year 26-27 budget treatment to be adopted by March 31, 2026. Treatment in the March 31, 2026, financial statement and whether the supervisor will request or decline to request a written explanation, a preliminary review by the State Treasurer under section 4(1)(A) of the Local Financial Stability and Choice Act 436 of 2012, in light of the WOMP judgment. This letter is a request for board level direction and a public record that the township is handling this as a governance and fiduciary matter, with clear deadlines and accountability.

"Requested action at this meeting would be to accept and enter the letter dated February 8 [which I'm reading], 2026, in the public record. Two, acknowledge receipt of the attached officer request and confirm it will be routed appropriately. Direct township administration officers to provide a written response by Friday, February 16."

I know the assessor is not due back until the 17th, so obviously that date is incorrect. "Response should be provided to the board and made available to the public as part of the meeting packet for the next available meeting. Four, direct township council and the township's auditor CPA to provide written guidance to the board, specifically guidance on the township disclosure, recognition obligations for March 31, 2026, financial statements, and any implications for the fiscal year 26-27 budget. Schedule a dedicated agenda item no later than early March, before the March 31 budget adoption."

There's a suggested title for the agenda item. There is suggested motion language if you choose to adopt this. I'm not trying to put words in your mouth. "The township doesn't need to solve everything tonight, but the board does need to, one, set deadlines, two, direct staff and advisors, and three, ensure a transparent public process before the budget is adopted on March 31, 2026. Signed respectfully, Citizens Coalition of Old Mission Peninsula, myself as president."

The reason for this is I don't feel the public knows what the plan is. Respectfully, I would say we deserve that. You have a budget to put together by the end of March. We also have budgets we have to put together. [Three-minute timer] In light of the size of this judgment, that's a significant tax hit to all of us, whether you bond it, whether it's a direct payment, any of that. Thank you.

11. Board Comments: (after closed session)

Chown extended an open invitation for the entire Old Mission Peninsula community to attend the M-37 scenic byways committee meeting next Thursday [February 19] at 3 p.m. for the required rebooting of the scenic byways plan.

Sanders said the township website now has a link to an interactive zoning map for township properties. Also, the land use permit application is in the process of becoming digitized and synced with the county system.

Alexander PC language for the shoreline ordinance is being reviewed by legal counsel and should be finalized at the February 19 meeting.

12. Adjournment

Chown moved to adjourn at 9:27 p.m. with a second by Sanger.

Passed by consensus

State Tax Commission 2026 Calendar



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Bulletin No. 11 of 2025
October 14, 2025**

Property Tax and Equalization Calendar for 2026

TO: Assessor and Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2026

**STATE TAX COMMISSION
2026 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

By 1st day of each month	County treasurer must account for and deliver to the state the collections under the state Education Tax Act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, on hand on the last day of the preceding month. MCL 211.43(10)
By 15th day of each month	County treasurer must account for and deliver to the state the collections under the State Education Tax Act, Act. NO. 331 of the Public Acts of 1993 on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
December 1, 2025	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
December 30, 2025 Dec 31 is a State Holiday	The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission not later than December 31. Deadline for counties to file 2025 equalization studies for 2026 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)
December 31, 2025	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional

	<p>Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5). Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)</p>
	<p>Tax Day for 2026 property taxes. MCL 211.2(2)</p>
	<p>All taxes due and liens are canceled for otherwise unsold 2025 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p>
<p>January 10, 2026</p>	<p>Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)</p>
<p>January 26, 2026</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2025 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2025 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p>January 30, 2026 February 1 is a Sunday</p>	<p>Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Deadline for notice by certified mail to all properties that are delinquent on their 2025 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Last day for county to send second notice by first class mail to all properties that have delinquent 2024 taxes. MCL 211.78f</p>
<p>February 13, 2026 February 14 is a Saturday February 15 is a Sunday</p>	<p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>
<p>February 13, 2026 February 14 is a Saturday February 15 is a Sunday February 16 is a State Holiday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2026, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)</p>
<p>February 17, 2026 February 14 is a Saturday February 15 is a Sunday February 16 is a State Holiday</p>	<p>A local unit of government that collects a summer property tax shall defer the collection of 2025 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)</p> <p>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (MCL 211.59(3)). Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights</p>

	<p>agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)</p> <p>Last day to pay property 2025 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p>
February 20, 2026	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)</p> <p>Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2025. MCL 211.9p(2)(e)</p> <p>Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. MCL 211.9m(2)(c)</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each NEW personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2026. MCL 211.9m(2)(c)</p> <p>Form 632 <i>2026 Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)</p>
February 27, 2026	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p>
February 28, 2026	<p>Deadline for municipalities to report inaccurate 2025 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2025 Personal Property Taxable Values Used for 2025 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>
March 2, 2026	<p>Last day for local treasurers to collect 2025 property taxes. MCL 211.78(a)(2)</p> <p>The 2026 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p>
March 3, 2026	<p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p>

	<p>Properties with delinquent 2024 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>Redemptions of 2024 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2025 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2025 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p> <p>The assessor/supervisor shall submit the 2026 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. (Tuesday after first Monday in March.) City Board of Review may vary according to Charter provisions.</p>
<p>March 9, 2026</p>	<p>The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)</p>
<p>March 13, 2026</p>	<p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)</p>
<p>March 31, 2026</p>	<p>Last day to pay all forfeited 2024 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2024 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> <p>Deadline for municipalities to report any errors identified in the 2025 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2025 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)</p> <p>Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2025 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p>

	<p>Deadline for county equalization directors to report any corrected 2025 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2025 Personal Property Taxable Values Used for the 2025 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1358(5)(e)</p>
<p>April 1, 2026</p>	<p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Assessors are required to annually provide parcel information from any Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9p</p> <p>Assessors are required to annually provide parcel information from any Form 5076 <i>Small Business Property Tax Exemption Claim under MCL 211.9o</i> and other parcel information required by the Department of Treasury for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o</p> <p>Assessors are required to annually provide information from any Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p>
<p>April 6, 2026</p>	<p>On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a</p>
<p>April 8, 2026</p>	<p>The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p>

	An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Rule 209.26(6a), (6b)).
April 14, 2026	County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)
	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2025 assessment year. MCL 211.1057(4)
April 15, 2026	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
April 20, 2026	Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)
	The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12.
	Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210
April 30, 2026	Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)
May 1, 2026	Deadline for Department of Treasury to post the <i>2026 Millage Rate Comparison Reports</i> on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)
	Final day for completion of delinquent tax rolls. MCL 211.57(1)
	Deadline for filing a <i>Principal Residence Exemption (PRE) Active-Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd
	Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. MCL 211.7ee(2)
May 4, 2026	On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)
	Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i> , with STC (first Monday in May). MCL 209.5(2) Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)

	Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in "Headlee" calculations (first Monday in May). MCL 211.34d(2)
May 11, 2026	Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)
May 15, 2026	Deadline for assessors to report the 2026 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2026 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2026. MCL 123.1353(3)
	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 20, 2026	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2025 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)
May 26, 2026 May 25 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
May 29, 2026	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)
May 31, 2026	Deadline for county equalization directors to report the 2026 taxable value of commercial personal property and industrial personal property for each municipality in the county on the <i>Personal Property Summary Report (PPSR)</i> to the Department of Treasury (not later than May 31). The 2026 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2026. MCL 123.1353(3)

June 1, 2026	Last day to send the first notice to all properties that are delinquent on 2025 taxes. MCL 211.78b
June 1, 2026 May 30 is a Saturday May 31 is a Sunday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
	Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)
	Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)
	Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)
	No later than June 1, the County Treasurer delivers to the State Treasurer a statement (Form 4341) listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)
	The Department of Treasury shall rescind for the 2026 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)
	County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).
	For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, <i>Complete Millage Reduction Fraction Computation</i> on behalf of inter-county governmental units.
	Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)

	Requests are due from a Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)
June 5, 2026	Deadline for assessors to report the 2025 and 2026 taxable values for each renaissance zone on <i>2026 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692
June 7, 2026	Deadline for county equalization directors to compile and report the 2026 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the <i>Personal Property Inter-County Summary Report (PPSR-IC)</i> to the Department of Treasury (not later than June 7). The 2026 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2026. MCL 123.1353(3)
June 8, 2026	Allocation Board must issue final order not later than the second Monday in June. MCL 211.216
June 15, 2026	Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2026 forfeitures. MCL 211.78h(1)
	Qualified local governmental units report to the STC on the status of each exemption granted under the Attainable Housing Facilities Act. MCL 207.914
	Qualified local governmental units report to the STC on the status of each exemption granted under the Residential Housing Facilities Act. MCL 207.964
	Qualified local governmental units report to the STC on the status of each exemption granted under the Solar Energy Facilities Taxation Act. MCL 211.1162
	Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.
	Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)
	Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)
	Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i> , Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i> , or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i> . MCL 123.1356a(3)

June 22, 2026	Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d
June 30, 2026	Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)
	Deadline for County Equalization Director to file Form 3689 (L-4027i) Interim Status Report and Plan of Study Activity by Unit and Class for the current year. STC Rule 209.41(4)
	County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.
	Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.
	Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) Property Owner Petition for Change of Property Classification (June 30).
July 1, 2026	Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)
	Deadline for governmental agencies to exercise the right of refusal for 2026 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)
MTT Note:	Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)
July 21, 2026	The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)
July 31, 2026	Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)

August 1, 2026	Deadline for eligible local school districts to file Form 5451 <i>2026 School District Debt Millage Rate for the 2026 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)
	Deadline for eligible local school districts to file Form 5609 <i>2026 Hold Harmless Millage Rate for the 2026 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)
	Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2025 Essential Services Millage Rate Dedicated for the Cost of Essential Services</i> (by August 1). MCL 123.1353(7)
	Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for the 2026 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)
August 14, 2026 August 15 is a Saturday	Deadline to certify 2026 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)
August 17, 2026	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
September 1, 2026	Last day for county to send notice by first class mail to all properties that have delinquent 2025 taxes. MCL 211.78c
September 14, 2026	Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date. MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107
September 15, 2026	Last day for qualified taxpayers to file intent for 2026 summer tax deferral. MCL 211.51(7)
	Deadline to amend a previously certified 2026 essential services assessment statement. MCL 211.2057(4)
September 16, 2026	Interest of 1% per month will accrue if the payment is late for the summer tax collection. MCL 211.905b(11) and 211.44a(6). Note: date may be different depending on the city charter.
September 30, 2026	Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)
	Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) Tax Rate Request (on or before September 30). MCL 211.36.
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2026	County Treasurer adds \$15 for each parcel of property for which the 2024 real property taxes remain unpaid. MCL 211.78d

October 15, 2026	The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)
	Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666
	Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854
	Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794
	The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)
October 20, 2026	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December (not later than October 20). MCL 123.1357(8)(a) and (c)
October 30, 2026 October 31 is a Saturday	October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37
November 1, 2026	Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)
	Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)
November 2, 2026	Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000 (, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006 (STC approved application and instructions), Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after November 2 shall be considered by the Commission contingent upon staff availability.
November 5, 2026	Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)
November 13, 2026 November 14 is a Saturday November 15 is a Sunday	Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.
November 25, 2026 Nov 26 is a State Holiday Nov 27 is a State Holiday November 28 is a Saturday	Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)

<p>November 30, 2026</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)</p>
<p>December 1, 2026</p>	<p>Deadline for foreclosing governmental units to transfer list of unsold 2026 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)</p> <p>Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i></p> <p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43</p> <p>2026 winter taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p>
<p>December 15, 2026</p>	<p>The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)</p>
<p>December 30, 2026 Dec 31 is a State Holiday</p>	<p>The Department of Treasury may appeal the 2026 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission not later than December 31. Deadline for counties to file 2026 equalization studies for 2027 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)</p>
<p>December 31, 2026</p>	<p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))</p>

	An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year. MCL 211.1057(7)
	Tax Day for 2027 property taxes. MCL 211.2(2)

Tobin & Co. Extension

Tobin & Co.

October 28, 2024

Supervisor and Township Board
Peninsula Township
13235 Center Road
Traverse City, MI 49686

We are pleased to confirm our understanding of the services we are to provide Peninsula Township for the fiscal years ending March 31, 2025, and optionally for the four subsequent years.

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Peninsula Township as of and for the year ending March 31, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Peninsula Township's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Peninsula Township's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

Management's Discussion and Analysis.
Budgetary Comparison Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies Peninsula Township's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, either in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

Combining and Individual Fund Financial Statements and Schedules
State Audit Division Auditing Procedures Report – Form L 3174.

Certified Public Accountants

Tobin & Co., P.C.
4020 Copper View
Suite 113
Traverse City, MI 49684

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Audit Procedures for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safe guards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of you confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Peninsula Township's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Peninsula Township in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have

changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Tobin & Co., P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Michigan or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Tobin & Co., P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Michigan or its designee. The State of Michigan or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately June 1, 2025 and to issue our reports no later than August 31, 2025. Lynn Bennett is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, will not exceed \$12,250.00 for the year ended March 31, 2025, \$12,750 for the year ended March 31, 2026, \$13,250 for the year ended March 31, 2027, \$13,775 for the year ended March 31, 2028, and \$14,325 for the year ended 2029. Out-of-pocket costs will not exceed \$300.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. At your request, we will prepare the State Form F-65, and our fee for preparing it will be \$350.00.

Reporting

We will issue a written report upon completion of our audit of Peninsula Township's financial statements. Our report will be addressed to management and those charged with governance of Peninsula Township. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason,

we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Peninsula Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Tobin & Co., P.C.

Tobin & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of Peninsula Township.

By:  _____

Date: 11/18/24

PTP Newsletter

Becky Chown

From: PROTECT THE PENINSULA <INFO@PROTECTTHEPENINSULA.COM>
Sent: Saturday, February 21, 2026 5:12 PM
To: Becky Chown
Subject: Five Amicus Briefs Filed In Winery Lawsuit Appeal



Five Organizations File Briefs Supporting PTP and Township

Since the beginning of the winery lawsuit, PTP has stressed that the outcome will impact municipalities' authority to enforce zoning everywhere, not just Peninsula Township. Confirming that importance, five separate, nationally recognized non-profit organizations have filed amicus briefs in the case with the 6th Circuit Court of Appeals in Cincinnati.

An amicus brief (the term comes from "amicus curiae" which means "friend of the court") serves to raise the court's awareness of a public interest that extends beyond the interests of the litigating parties. Amicus briefs can be filed in cases that might set precedent beyond those immediately affected by a decision.

These briefs are entitled to considerable weight by courts as they decide cases. Most often filed by academic institutions, government entities, non-profits, and trade associations, an amicus brief helps guide the court's decision even though the filer is a non-party in the case.

That so many highly credible entities have filed amicus briefs in this case underscores both the national importance of the case, and these organizations' clear beliefs that errors made at the district court level were egregious enough to warrant the considerable expense and effort to write briefs.

The five organizations submitting amicus briefs are:

International Municipal Lawyers Association – the nation’s largest and oldest organization devoted to the advancement of local government law, comprising more than 2,500 local government entities, including cities, counties, state municipal leagues, and individual attorneys.

An excerpt: Nothing is more paradigmatic of separation of powers than zoning, where one hundred years of Supreme Court precedent confirm that judges have no place second-guessing reasonable local legislatures. Here, the judicial overreach is shocking: a trial court substituted its judgment for the legislative prerogatives of a small, agricultural township, overriding a zoning scheme that served the locality for a quarter-century and crippling the community with almost \$50 million in damages. That untethered result is wrong on many levels.

The full text of the brief is available [here](#).

Michigan Municipal League – with membership comprised of hundreds of Michigan cities and villages, MML works for the improvement of municipal government and administration statewide.

An excerpt: A \$50 million judgment in a zoning and land use case in Michigan is exceedingly rare. Likely even unprecedented. That \$50 million number would be astonishing even for litigation involving, say, a data center or regional mall, or some other gargantuan money-making endeavor... The Trial Court scoffs in particular at the Township’s interest in the preservation of agricultural resources, the central focus of the decades-old regulations at issue. Certainly, an owner’s right to use property is important. But the Court’s diminishment of agricultural resources in relation to uses promoting commercial enterprise is entirely upside down in light of the “paramount public concern” for the preservation of natural resources declared by the people of the State of Michigan in the Michigan Constitution.

The full text of the brief is available [here](#).

Governmental Law Section of the State Bar of Michigan -- comprising approximately 860 attorneys who represent the interests of government corporations, including cities,

villages, townships and counties, boards and commissions, and special authorities.

An excerpt: The entire program of zoning regulation in Peninsula Township—established decades ago and resulting in the successful preservation of agricultural resources and character on the Peninsula—was dismissed by the Trial Court without a review consistent with long-established precedent, and on the basis of speculative and arbitrary feelings of the Court resting on extra-legal considerations

The full text of the brief is available [here](#).

American Farmland Trust – a national nonprofit focusing on land protection, agricultural practices, and farmers and ranchers that has helped permanently protect over 8 million acres of agricultural land, advanced environmentally sound farming practices on millions of additional acres, and supported thousands of farm families.

An excerpt: Under the district court’s loose reasoning, a winery could operate a fast-food restaurant on its property as the service of hamburgers would be “incidental” to agriculture because the beef would have necessarily been sourced from cows, or a wedding would be related to agriculture because the bride’s bouquet was grown in a greenhouse.

The full text of the brief is available [here](#).

Michigan Townships Association -- a nonprofit corporation whose membership consists of over 98% of the 1,240 townships in the State of Michigan, advancing local democracy by fostering township leadership and public policy. The MTA was established in 1953 and is widely recognized for its years of experience and expertise regarding township issues.

An excerpt: ...errors continued to snowball into an unfathomable damage judgement of \$49.2 million. It is not hyperbole to state that if this case is not reversed, many townships in Michigan will need to rethink if they can afford the financial risk associated with zoning. ... the District Court’s authorization of a “sue-first” approach may make zoning unsustainable for most municipalities.

The full text of the brief is available [here](#).

It's hard to overstate the importance of five separate, nationally recognized organizations of this caliber all petitioning the court. Each one had to care enough to spend the time and money (these are substantial documents, drafted by legal teams) to jump in. None of that significance is lost on the court. It is a powerful statement of the wide ranging importance of the case and how much the district court got wrong.

As always, PTP is happy to answer any questions and discuss the lawsuit. You can contact us [here](#).

To our readers: PTP's defense in this lawsuit has been costly, and we can't adequately express our gratitude for your financial support that has enabled us to do this crucial work. But, it will continue to be costly for some time. Your continued financial support is vital.

Your tax-deductible donation may be made to: Preserve Old Mission Peninsula, POB 1529, Traverse City, Michigan 49685 --- You may also use the "Donate" Button below (please note that PTP has to pay a fee for on-line donations).

Thank you,

Your neighbors from Protect the Peninsula



**“Global Wine Giant Closes
Major California Winery, Lays
Off Dozens”**

Retail

Global wine giant closes major California winery, lays off dozens

The largest U.S. wine company will also lay off employees at four other facilities.

Feb 22, 2026 8:07 PM EST



By Kirk O'Neil

1

Add us on 



The huge global wine company closes a major Napa Valley winery and lays off almost 100 workers.
Shutterstock

Key Points

- Wine industry revenue and volume have sharply declined from a downturn since 2020.
- Baby Boomers are drinking less wine, while younger generations are not drinking enough wine.
- Huge wine company closes a winery and lays off 93 employees.

The wine industry has faced a crisis over the last five years, as the top wine-drinking generation, the Baby Boomers, are drinking less wine, while younger generations like Gen Z are slow to embrace wine, according to experts.

“Boomers are drinking less, and there are fewer of them every day,” wrote Rob McMillan, executive vice president and founder of the Silicon Valley Bank Wine Division.

“They are replaced by the younger cohorts who aren’t as much in love with wine as their elders,” McMillan, author of [Silicon Valley Bank’s State of the US Wine Industry Report](#), wrote.

The Use of AI in the Drug Development Process

[Watch More](#)

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Under-30 consumers drink the least

The impact of lower wine consumption has forced major wine companies like E. & J. Gallo to shut down facilities and lay off employees.

Lower consumption has meant a decline in volume and revenue in the industry.

Advertisement

U.S. wine industry volume declined to 329 million cases produced in 2025, compared to 335.9 million cases in 2024.

Wine industry revenue also declined in 2025 to \$74.3 billion, compared to \$75.5 billion in 2024, according to Silicon Valley Bank's U.S. Wine Industry Report.

Annual revenue falls 21% since 2020

The industry's annual revenue has declined by \$19.7 billion, or 21%, since generating \$94 billion in 2020.

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The downturn in the wine business led former [NFL](#) head coach Dick Vermeil to close his Vermeil Wines tasting room in downtown Napa, Calif., on Jan. 31, the winery posted on [Instagram](#).

Vermeil Wines said it needed to close the tasting room as it evolves with the rapidly changing wine market.

And now a much larger California wine company is closing down one of its wineries.

Advertisement



Gallo is closing its Ranch Winery and laying off a total of 93 employees at five of its wine facilities.

Gallo closes Ranch Winery

[E. & J. Gallo](#), the largest wine company in the U.S., is permanently closing its Ranch Winery in St. Helena, Calif., and laying off all 56 employees by April 15, 2026, according to a Worker Adjustment and Retraining Notification notice it filed with the [California Employment Development Department](#) on Feb. 12.

Advertisement

Gallo also filed WARN notices to lay off 37 other employees by April 15 at four of its wine facilities, including [Louis M. Martini Winery](#) and [Orin Swift Tasting Room](#) in St. Helena, Calif., and [J Vineyards & Winery](#) and [Frei Ranch](#) in Healdsburg, Calif.

More closings:

- [Bankrupt restaurant chains permanently close popular locations](#)
- [Major retail chain closes 35 stores nationwide, no bankruptcy](#)
- [Another major retail chain closes warehouse operations](#)

Advertisement

“Gallo is aligning parts of our operations with our long-term business strategy to ensure we remain well positioned for future success,” the company said in a statement reported by the [San Francisco Chronicle](#).

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“As part of this process, we made the difficult decision to reduce certain Wine Country operations. These changes are driven by market dynamics, evolving consumer demand and available capacity across our wineries,” the statement said.

Gallo went on shopping spree

The winery closing comes after Gallo completed a shopping spree with the purchase of Four Roses Bourbon for \$775 million in early February, [The Spirits Business](#) reported. It also purchased Gen Z-inspired winery, Whiny Baby, in September 2025, [VinePair](#) reported.

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The wine industry downturn, however, led Gallo to close Courtside Winery in San Miguel, Calif. in July 2025, according to the Chronicle. The wine company also sold its Wild Horse Winery in Templeton, Calif., and its Edna Valley facility in San Luis Obispo, Calif., in 2024.

Gallo Winery layoffs

- **Ranch Winery, St. Helena, Calif., 56 employees**
- **Louis M. Martini Winery, St. Helena, Calif., 15 employees**
- **Orin Swift Tasting Room, St. Helena, Calif., 2 employees**
- **J Vineyards & Winery, Healdsburg, Calif., 11 employees**
- **Frei Ranch, Healdsburg, Calif., 9 employee**
- **Source: [California Employment Development Department](#)**

Retail

Huge shipping company closes dozens of locations nationwide

Kirk O'Neil



Advertisement

About The Author

Correspondence



Citizens Coalition of Old Mission Peninsula

February 8, 2026

Via Email + Hand Delivery

Maura Sanders, Township Supervisor
Becky Chown, Township Clerk
Katie Clark, Township Treasurer
Julie Alexander, Trustee
J.P. Milliken, Trustee
David K. Sanger, Trustee
Isaiah S. Wunsch, Trustee
Peninsula Township, Michigan
13235 Center Road
Traverse City, MI 49686

Re: February 10, 2026 Meeting | Board Direction Requested on WOMP Judgment (Budget, Financial Statements, Tax Roll)

Dear Supervisor Sanders, Clerk Chown, Treasurer Clark, and Trustees Alexander, Milliken, Sanger, and Wunsch:

We are submitting this letter for inclusion in the materials for the Township Board meeting on February 10, 2026.

Separately, we have delivered a technical request to Township officers (attached as Letter dated February 8, 2026) seeking a written plan addressing:

1. tax roll treatment after the Board of Review adjourns in March
2. FY 26–27 budget treatment to be adopted by March 31, 2026
3. treatment in the March 31, 2026 financial statements
4. whether the Supervisor will request (or decline to request, with written explanation) a preliminary review by the State Treasurer under Section 4(1)(a) of the Local Financial Stability and Choice Act (Act 436 of 2012), in light of the WOMP judgment

This letter is a request for Board-level direction and a public record that the Township is handling this as a governance and fiduciary matter with clear deadlines and accountability.

REQUESTED ACTION AT THE FEBRUARY 10, 2026 MEETING

1. Accept and enter Letter dated February 8, 2026 into the public record.
-

2. Acknowledge receipt of the attached officer request and confirm it will be routed appropriately.
3. Direct Township administration/officers to provide a written response by Friday, February 16, 2026. The response should be provided to the Board and made available to the public as part of the meeting packet for the next available meeting.
4. Direct Township counsel and the Township's auditor/CPA to provide written guidance to the Board; specifically, guidance on the Township's disclosure/recognition obligations for the March 31, 2026 financial statements and any implications for the FY 26–27 budget.
5. Schedule a dedicated agenda item no later than early March (before March 31 budget adoption)

Suggested Title

WOMP Judgment: Tax Roll Treatment Post–Board of Review, FY 26–27 Budget Plan, and March 31, 2026 Financial Statement Treatment

Stated Purpose

Board discussion of the written responses and adoption of a clear plan prior to budget approval.

SUGGESTED MOTION LANGUAGE (FOR FEBRUARY 10)

"I move that the Township Board: (a) accept into the public record the Letter dated February 8, 2026 from the group known as Citizens Coalition of Old Mission Peninsula requesting a written plan regarding the WOMP judgment's treatment on the tax roll, in the FY 26–27 budget, and in the March 31, 2026 financial statements; (b) direct Township administration/officers to provide a written response by February 16, 2026; (c) request written guidance from Township counsel and the Township's auditor/CPA regarding financial statement treatment; and (d) place a dedicated agenda item on the next available agenda, and no later than March 6, 2026, to review the Township's plan prior to budget adoption."

The Township does not need to solve everything on February 10. But the Board does need to (1) set deadlines, (2) direct staff and advisors, and (3) ensure a transparent public process before the budget is adopted on March 31, 2026.

Respectfully,

CITIZENS COALITION OF OLD MISSION PENINSULA



Fred Swaffer, Board President

cc: Sally Murray, Township Assessor

Attachment: Letter dated February 8, 2026 regarding WOMP Judgment; Treatments of Tax Roll After Board of Review; Fiscal Year (FY) 2026–2027 Budget; March 31, 2026 Financial Statement



Citizens Coalition of Old Mission Peninsula

February 8, 2026

Via Email + Hand Delivery

Maura Sanders, Township Supervisor
Becky Chown, Township Clerk
Katie Clark, Township Treasurer
Sally Murray, Township Assessor
Peninsula Township, Michigan
13235 Center Road
Traverse City, MI 49686

Re: WOMP Judgment; Treatments of Tax Roll After Board of Review; Fiscal Year (FY) 2026–2027
Budget; March 31, 2026 Financial Statement

Dear Supervisor Sanders, Clerk Chown, Treasurer Clark, and Assessor Murray:

We are writing because we are rapidly approaching two hard deadlines that require clarity and a written plan:

1. The Board of Review will adjourn in March, and
2. The FY 26–27 Township budget must be approved by March 31, 2026 (which also aligns with the March 31, 2026 financial statements).

At this point, the WOMP judgment can no longer reasonably be characterized as a “subsequent event” for March 31, 2026 reporting purposes, and the Township cannot treat it like a footnote problem. The public deserves a clear, technically correct plan—especially before budget adoption.

REQUESTED WRITTEN RESPONSE (please respond by Monday, February 16, 2026)

1. Tax Roll Treatment (Post–Board of Review Adjournment)
Please describe, in writing:
 - a. How the Township intends to treat the WOMP judgment on the tax roll after the Board of Review adjourns
 - b. The statutory/administrative basis for that approach
 - c. The sequence of steps and timing between adjournment and any certification/roll finalization
 - d. Who is responsible for each step (Assessor / Treasurer / Clerk / outside counsel / auditors)
-

2. FY 26–27 Budget Treatment (Must be approved by March 31, 2026)

Please provide, in writing:

- a. Where the Township plans to budget/appropriate for the judgment (which fund(s), which budget lines)
- b. Whether the Township is considering a judgment bond and, if so, the working millage estimate and assumptions
- c. Any plan to utilize or restore funds previously transferred between restricted and unrestricted funds (if relevant)
- d. The timeline for when the public will see a draft plan in a public meeting packet

3. March 31, 2026 Financial Statements

Please confirm, in writing:

- a. How the Township intends to recognize/disclose the judgment in the March 31, 2026 financial statements
- b. The accounting treatment being relied upon (classification as liability, note disclosure, etc.)
- c. Confirmation that the Township is not treating the judgment as a “subsequent event” for March 31, 2026 reporting

4. Insurance Recovery (Coverage + Proceeds Treatment)

We understand there are three insurance carriers and that separate coverage counsel may be engaged. Please provide, in writing:

- a. Status of coverage claims and the identity of the coverage counsel(s) (if any)
- b. The Township’s position on whether insurance proceeds will be dedicated to satisfying the judgment/settlement
- c. Expected timeline for meaningful updates

5. Local Financial Stability and Choice Act (Act 436 of 2012) – Preliminary Review Request

We understand that Section 4(1)(a) of the Local Financial Stability and Choice Act (Act 436 of 2012) provides that the State Treasurer may conduct a preliminary review of a township’s financial condition to determine the existence of probable financial stress. The preliminary review may be requested by the township supervisor, which shall identify the existing or anticipated financial conditions or events that make the request necessary.

- a. In light of the judgment rendered in the WOMP litigation, we believe the Supervisor should make such a request. Please confirm, in writing, whether the Supervisor intends to request a preliminary review under Act 436.
- b. If the Supervisor does not intend to make such a request, please provide, in writing, the reason(s) why the Supervisor, Clerk, and Treasurer do not believe that such a request is necessary or appropriate at this time.

DOCUMENTS REQUESTED (for transparency and public understanding)

To avoid confusion and rumor, please include or identify where the public can obtain:

1. Current draft FY 26–27 budget materials and budget calendar
2. Any memos from auditors/CPA regarding March 31, 2026 reporting treatment
3. Documentation of the 2025 transfers involving Tower Fund / Cable Council Fund / General Fund (as applicable)
4. Any public-facing statement or policy the Township is using as guidance

This request is made in the spirit of clean governance and fiscal responsibility. If the Township has a sound plan, it should be straightforward to put it in writing—and it will help everyone.

Respectfully,

CITIZENS COALITION OF OLD MISSION PENINSULA



Fred Swaffer, Board President

cc: Peninsula Township Board of Trustees

Becky Chown

To: Jim Carruthers
Subject: RE: Shoreline Regulation

From: Jim Carruthers <jccarruthers@gmail.com>
Sent: Sunday, February 15, 2026 10:34 AM
To: Becky Chown <clerk@peninsulatownship.com>
Subject: Shoreline Regulation

Becky,

Just listened to the Township Planning meeting of 2-5-26.

The township has let this issue go for far too long and now it's gotten out of hand. (Thanks Rob Manigold!)

At Neahtawanta (in Old Neah) we do not allow shore-stations. Mainly because of the unused infrastructure littering the shoreline in the off season. Protecting our viewsheds, year-round, is important to us.

As it is, driving out Peninsula Dr, Eastshore, Center Rd and Bluff, our natural shoreline now looks horrible both in summer and winter. Our growth issues are catching up to us and by not regulating these issues, is very short sighted.

I appreciated Sally Erikson's public comment. Safety and esthetics are huge issues and where this infrastructure is placed both summer and winter. I find it hard to share the concern from others saying they have spent significant funds on this infrastructure, knowing full well the ramifications, but never being called out in the past. Many of the "subs" and our zoning calls out the numbers allowed but most have just ignored this, hoping for forgiveness when and if the township ever made changes as you are now.

Also there is the issue of winter storage above the high-water mark. That's just common sense and if there is no space to do so, then they should be removed from the beach and stored elsewhere all together.

On OMP we have spent decades working to protect agriculture, our natural environment and our common viewsheds. For far too long we've let this issue grow out of hand and now that our growth is catching up to use, the township is being forced to deal with it.

On a side note, rafts or shore stations, not attached to a dock, is a sticky wicket as the township does not really regulate bottom lands and could open up a host of further issues, IMO.

Thanks for taking up this issue.

Jim Carruthers

Becky Chown

From: Eric Dreier <ecdreier@gmail.com>
Sent: Tuesday, February 17, 2026 9:40 AM
To: Becky Chown
Cc: Maura Sanders; Dave Sanger; Isaiah Wunsch; jualexanptpc@gmail.com; Katie Clark; jp.peninsulatrustee@gmail.com
Subject: Peninsula Township Newsletter

Ms. Chown, thank for once again creating such a wonderful newsletter. Every article was important and valuable in keeping up with important local information. Design and layout were terrific. I also appreciate the articles from the school, historical society and library. It helps build community.

Eric Dreier
12434 Peninsula Dr.

Becky Chown

From: Maura Sanders
Sent: Friday, February 20, 2026 4:29 PM
To: brad niergarth; David K. Sanger; J. P. Milliken
Subject: Re: Peninsula Township budgeting and financial issues

Brad,

Received, thank you.

I am sharing with Clerk Chown so that she can add this to our next TB meeting packet correspondence.

Just for clarity today, we are not using fund balances to cover budget proposals in the general fund. In fact, we are continuing to grow the fund balances to work towards Michigan Department of Treasury standards and Maner Costerisan recommendations. I think that there is some room for education regarding budget amendments as the FY progresses and the appropriations that were already approved in March.

If you are interested in coming to the office to review your budget questions/concerns and see the BS&A software in practice please send me some dates/times that work best. Your concerns beyond the budget proposal process are for the town board and they will have an opportunity to read your letter.

Have a great weekend,

Maura Sanders 🍒

Peninsula Township Supervisor

13235 Center Road

Traverse City MI 49686

phone - 231-223-7323

fax - 231-223-7117

supervisor@peninsulatownship.com

Office Hours: Mondays 7:30 am to 6:30 pm, Tuesdays – Thursdays 7:30 am to 5 pm and closed Friday – Sunday and Holidays.

From: brad niergarth <bpniergarth372@gmail.com>
Sent: Friday, February 20, 2026 3:21 PM
To: Maura Sanders <supervisor@peninsulatownship.com>; David K. Sanger <dave.peninsulatruster@gmail.com>; J. P. Milliken <jp.peninsulatruster@gmail.com>
Subject: Fwd: Peninsula Township budgeting and financial issues

Please replace the original email that i sent a couple of hours ago since it was incomplete.
Please use the attached as my official letter to the board.
Thank you.

----- Forwarded message -----

From: **brad niergarth** <bpniergarth372@gmail.com>

Date: Fri, Feb 20, 2026 at 3:19 PM

Subject: Peninsula Township budgeting and financial issues

To: Maura Sanders <supervisor@peninsulatownship.com>, David K. Sanger

<dave.peninsulatrustee@gmail.com>, J. P. Milliken <jp.peninsulatrustee@gmail.com>, brad niergarth <Bpniergarth372@gmail.com>

I understand that you are working on a township 2026-27 budget to present to the board and public before being adopted prior to March 31, 2026. I have several concerns regarding large financial issues that could result in the taxpayers paying higher property taxes in the near future. Please consider:

--The property taxes and administration fees being collected for township use have doubled since 2019, which is when the majority of this board has been in office as trustees or officers.

--Wages and pension costs for township employees have more than doubled in this time period. The township budget has escalated greatly.

--Firehall property--I understand that the corrected appraisal for the Lagina property resulted in a higher price than Mr. Lagina originally offered to the township. While this is more than you hoped to pay, it is a significant savings compared to the cost of lot remediation on the township property adjacent to the township hall. I encourage you to negotiate the terms for an option to buy this property prior to our upcoming year end.

In addition, I encourage you to market the existing firehall property and obtain an option to sell that property to offset the cost of the new firehall. I think you need to wrap up the WOMP lawsuit settlement so we know the impact on taxpayers prior to committing to more millage for the firehall or other purposes.

--ARPA grant funds--it appears that you committed this money to use for a park expansion prior to the December 31, 2024 deadline. However, the deadline of December 31, 2026 for spending this money is coming soon. Have you consulted with your auditor or attorney as to what happens to these funds if they are not spent prior to December 31, 2026? Is it possible that these funds would be forfeited back to the government?

--WOMP settlement--This has carried on for more than 5 years now and the township has paid over \$1.5 million in legal fees for general township purposes since this case started. As you disclosed at the recent board meeting, the wineries are waiting for a written offer as a response to their October, 2025 offer to settle.

You have placed our township and the taxpayers in a very threatening position by carrying this lawsuit on for so long without settlement offers. I have heard the board members say that you have fixed most of the issues raised by the judge in his decision with Ordinance 201. However, it is my understanding that many farmers see this ordinance of restricting farm operations even further. This ordinance is damaging the agricultural aspect of Peninsula Township that most of us appreciate.

Please make an offer to the wineries that allows them to have reasonable attendance at their facilities to recoup their large investment in these properties. I would rather see wineries and agribusiness on these locations than more subdivisions.

In addition, I think there is a misunderstanding regarding the settlement process. Recently the president of PTP indicated that they have the final say regarding any settlement that you and the wineries reach. You indicated that this is not true. Please confirm to the public that you will not allow PTP to interfere with a settlement of this case.

Township budgeting and financial reporting--

I encourage you to improve the financial reporting and budgeting comparison reporting to the board and public. As the Maner report indicated, the township can use the existing software as a starting point to provide monthly financial statements for each fund. You should also provide quarterly financial reports with comparison to budgets to comply with the Michigan Department of Treasury Uniform Budget Manual for local units of government. There are examples of the reports that you should prepare to comply with this document.

I was surprised how little discussion there was to amend the general fund budget by more than \$172,000, which is nearly 10% of the budget without trying to cut other costs. It also concerns me that you are transferring \$250,000 from both the Tower fund and the Cable fund to help the general fund cover past and future legal fees and other costs. I think the township survey indicated that taxpayers appreciate our investment in parks but not legal fees. I thought previous boards were using the Tower and Cable fund income to cover parks, fire department and other cultural needs but not to subsidize the general fund budget. I am glad to meet with you and your team to go through the budgeting manual and help make suggestions for improvement and compliance.

I encourage you to look for ways to lower general fund and other funds expenses to avoid the high level of spending you have incurred in recent years. Please provide a lower budget proposal so you do not use up more fund balance.

Please call or email me if you would like to meet to review these topics in more detail.

Thank you,

Brad Niergarth
231-590-1900

Business

MTA Principles of Governance



Dear Township Board:

The Michigan Townships Association is again encouraging every township board to deliberate on and adopt the enclosed Principles of Governance. MTA members throughout the state have enthusiastically embraced these Principles as their own code of conduct, and the MTA Board of Directors urges you to reaffirm, or adopt for the first time, these Principles of Governance as an official policy of your township board.

Our objective in promulgating Principles of Governance for our members is straightforward: Township boards can be much more efficient and effective when there is a high degree of trust among board members, and between the board and those whom they are elected to serve. Township boards earn trust by demonstrating their commitment to effectively solving problems and conducting their business in a manner consistent with their community's expectations and values—and then faithfully delivering on those commitments.

The MTA Board affirms in our mission and values statements that township government embodies efficient, effective, economical, ethical and accountable local government in Michigan. The Principles of Governance embody these core values, and can guide board members toward consistent actions and deeds that reflect well on the township and on themselves. The MTA Board strongly believes that a township board that publicly adopts and adheres to these Principles will enjoy strong public support and be better positioned to achieve great things on behalf of its residents.

As a key part of our collective commitment to fostering efficient and effective township government that has earned the public's trust, the MTA Board invites your board to affirm and practice the enclosed Principles of Governance through formal ratification at a board meeting. By signing this certificate, board members denote their personal pledges to adhere to the Principles. Following board action, we encourage you to frame and proudly post the document in a prominent place for all to see.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Beeson", with a long horizontal line extending to the right.

Kevin Beeson
2025 MTA President

Peninsula Township

Principles of Governance

To maintain the highest standards and traditions of Michigan townships, we embrace these principles to guide our stewardship, deliberations and constituent services as we commit to safeguard our community's health, safety and general welfare.

We pledge to:

- Insist on the highest standards of ethical conduct by all who act on behalf of this township
- Bring credit, honor and dignity to our public offices through collegial board deliberations and diligent, appropriate responses to constituent concerns
- Actively pursue education and knowledge, and embrace best practices
- Treat all persons with dignity, respect and impartiality, without prejudice or discrimination
- Practice openness and transparency in our decisions and actions
- Cooperate in all reasonable ways with other governmental entities and consider the impact our decisions may have outside our township's borders
- Communicate to the public township issues, challenges and successes, and welcome the active involvement of stakeholders to further the township's well-being
- Strive for compliance with all state and federal statutory requirements
- Refuse to participate in any decisions or activities for personal gain, at the expense of the best interests of the township
- Further the understanding of the obligations and responsibilities of American citizenship, democratic government and freedom

These principles we pledge to our township, our state and our country.

Maura Sanders

Maura Sanders, Supervisor

David Sanger, Trustee

Rebecca Chown

Rebecca Chown, Clerk

Isaiah Wunsch, Trustee

Katie Clark, Treasurer

JP Milliken, Trustee



**MICHIGAN
TOWNSHIPS
ASSOCIATION**

Julie Alexander, Trustee

Date

Offer from Marty Lagina

Becky Chown

From: Marty Lagina <Marty@RockMI.com>
Sent: Monday, February 16, 2026 10:29 AM
To: Maura Sanders; Fred Gilstorff; Dave Sanger; J. P. Milliken; Becky Chown
Subject: New fire station land

All: Regarding the referenced, on behalf of the LLC holding title, I am willing to make the following offer to sell the requested five acres:

As you are all aware, The property was appraised at \$826,000 by the appraiser the Township selected.

In an effort to be a good citizen and save the taxpayers money, I am willing to take a full \$50,000 off the appraised price and will sell for \$776,000. Furthermore, recognizing the Townships finances (as explained to me) I will accept \$400,000 at closing with the balance in an 18 month note at Prime LESS 2% - 15 year amortization ; monthly payments; with a balloon payment at the end of the 18 month term .

If these terms are acceptable, Maura, you indicated that the details of the PA could be quickly resolved with a timely closure - the purchase price being the only real obstacle.

Let me know if you'd like to proceed.

Thank you

M Lagina

**Assessing Office
Budget Amendment and Board
of Review Alternate Member**

PENINSULA TOWNSHIP

13235 Center Road, Traverse City MI 49686

Ph: 231.223.7322 Fax: 231.223.7117

www.peninsulatownship.com

Memorandum

February 23, 2026

To: Peninsula Township Board
From: Sally Murray-Assessing Department
Subject: Budget Amendment + Board of Review Alternate member

Item 1

Due to an error in a calculation formula, I am recommending the remailing of the 2026 Notices of Assessments. The error was limited to the informational only area which indicates the rate of increase/decrease the new Taxable Value will cause. A budget amendment is necessary (documentation attached).

Item 2

Section 211.30 of the General Property Tax Act outlines the composition of the Board of Review: The Board of Review membership is comprised of 3 regular members and up to two (2) alternate members. Three members hear appeals during the public sessions.

Alternate members fill in when a regular member is absent/unable to attend.

For the 2026 Board of Review sessions, it has been revealed that one of our regular board members is unable to participate; and both alternates are unable to fill in. Therefore, our 2026 March BOR session would be served by only two members. This is not ideal.

Therefore, I have asked alternate member Bill Walsh to step down (as he 'winters' in Mexico annually). He was gracious enough to realize this was a necessary accommodation and if his circumstances should change, we would be happy to welcome him back.

I would like to recommend Elena Dritsas serve as our newest alternate member.



GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 02/28/26
Dept 257 - ASSESSING				
101-257-607.LDA	PERMIT-LAND DIVISION	12,000	12,000	(1,948)
101-257-702.000	Salary	93,081	93,081	82,235
101-257-704.000	Permanent Employees	60,255	60,255	49,781
101-257-707.000	Temporary Employees	19,975	16,000	3,045
101-257-710.BND	Bonding			
101-257-710.LIB	Liability Insurance	1,728	1,728	1,602
101-257-710.WRK	Workers Comp	4,000	4,000	2,389
101-257-712.000	Medical/Life Insurance	25,500	25,500	24,253
101-257-712.HSA	Health Savings Account	3,300	3,300	1,700
101-257-715.000	Employer Social Security	13,173	13,173	10,028
101-257-718.000	Pension	23,000	23,000	15,325
101-257-726.000	Supplies	2,000	2,000	832
101-257-801.000	Legal Fees	8,400	8,400	
101-257-801.EMP	Legal-EMPP Denials			
101-257-801.LDA	LEGAL-LAND DIVISION REVIEW	1,000	1,000	2,780
101-257-801.MTT	LEGAL FEES-MTT CASES	5,000	5,000	18,414
101-257-814.000	Software License & Support	2,100	0	4,302
101-257-818.000	Contractual Services	2,100	0	**
101-257-818.COM	Contractual-Computer Support	500	500	1,245
101-257-850.000	Communications/Telephone	850	850	715
101-257-870.000	Mileage	1,600	1,600	2,086
101-257-900.000	Legal Notices	100	100	65
101-257-905.000	Postage	2,500	7,642	2,574 *
101-257-930.000	Repairs and Maintenance	200	200	
101-257-958.000	Memberships and Dues	1,358	1,358	1,296
101-257-960.000	Education & Training	750	750	196
101-257-970.000	Capital Outlay/MiscExpenditures	375	375	852
* YTD EXPENSE \$ 2,574.00				
UNPAID SECOND BILLING FROM KCI \$ 1,348.00				
CORRECTED MAILINGS EXPENSE \$ 3,922.00				
"ACTUAL" SPENDING PLUS ADDITIONAL/CORRECTED MAILINGS \$ 7,642.00				
**				

ALSO REDUCING CONTRACTUAL SERVICES TO \$0- NO NEW TAX MAPS BEING PRINTED BEFORE FISCAL YEAR END AND ALL KCI BILLS BEING EXPENSED TO POSTAGE